

Annual Financial Reporting

Audits and Financial Statements

Title 7, Chapter 201.080, paragraph (d) of the Agricultural Code of Texas reads as follows:

“(d) The directors shall provide for an audit of the conservation district’s account. The audit must be performed subject to rules adopted by the State Board.”

In order to comply with the rules as adopted September 23, 2004 by the State Board, districts must do one of the following:

Have your district accounts audited by a certified public accountant for the two-year period ending August 31st of even numbered years.

OR

If your district meets the criteria established in Section 525.5 of the rules, you may elect to file an annual financial statement for the year September 1 through August 31.

Districts will send in a Notification Form to the State office notifying them of the districts intent to file an audit or a financial statement. Deadline for these forms to be received in the Temple office is September 30th. A copy of this form is in the manual and can be found on the State Board website.

Annual Financial Statements

Section 525.5 of Audit Requirements for Soil and Water Conservation Districts as adopted by the Texas State Soil and Water Conservation Board on September 23, 2004, reads in part as follows:

Section 525.5 Audit Exemption

- (a) A district may elect to file an annual financial report as of August 31 of each year in lieu of the district's compliance with Section 525.3 of this code provided:
 - (1) the district did not have gross state revenues in excess of \$40,000 in any year of the biennial period;
 - (2) the district had no long term (more than one year) liabilities outstanding during the biennial period other than rent/lease contracts;
 - (3) the district is not otherwise required to have its accounts and records audited in compliance with a funding agreement with any federal county, or other agency; and
 - (4) the district's State Fund cash, receivables, and short-term investments balances were not in excess of \$25,000 in any year of the biennial period.
- (b) A district may elect to file a review completed by a certified public accountant in addition to completion of an annual financial report as of August 31 of each year in lieu of the district's compliance with 525.3 of this title (relating to duty to audit) provided that the district has no more than one long term (more than one year) liability outstanding during the period other than rent/lease contracts and that the one liability consists of real property utilized by the district as it's primary office location.

As a result of this section, districts meeting the criteria as set out in paragraphs (1), (2), (3) and (4) may choose to file an annual financial report prepared by the district staff instead of having its accounts audited by a certified public accountant and districts meeting the criteria as set out in paragraph (b) may choose to file a review completed by a certified public accountant.

Included in this section and on the State Board website you will find notification form, forms for the district chairman, vice-chairman, and secretary affidavit, the combined balance sheet, the statement of revenues, expenditures and fund balances, the schedule of bonded district officials and employees and the fixed asset/equipment schedule. These forms are designed for your use in preparing the Annual Financial Report.

Number of Copies

Forward **two** complete copies of the Annual Financial Reports, each with an accompanying affidavit, signed in original, to the Temple office of the Texas State Soil and Water Conservation Board.

Filing Deadline

Annual Financial reports are to be completed and mailed to the State Board Temple office By October 30th. Districts not having approved reports on file in the Temple office by the deadline will have payments on Matching Fund claims and Technical Assistance payments held until such reports are received. Deadline for Annual Financial Statements to be approved is January 1st.

AUDIT NOTIFICATION FORM
(No form required if filing a Financial Statement)

To: Texas State Soil and Water Conservation Board

In accordance with the rules adopted by the State Board for Audits of Districts as required by the Agricultural Code of Texas, Chapter 201, Section 201.080 (d) as amended, the _____ Soil and Water Conservation District # _____ elects to continue to have an audit performed by a certified public accountant.

Chairman's Signature

Date

AFFIDAVIT

TO: Governor's Office
Legislative Budget Board
Texas State Soil & Water Conservation Board

We certify that we have inspected the attached combined balance sheet, statement of revenues, expenditures, and fund balances, including the accompanying schedules and statements, and to the best of our knowledge and belief they are a true, correct, and complete representation of the financial condition of the _____ Soil and Water Conservation District as of

_____.
(Fiscal Year End)

Chairman's Signature

Date

Vice-Chairman's Signature

Date

Secretary's Signature

Date

DISTRICT NAME _____ DISTRICT # _____

**COMBINED BALANCE SHEET
AS OF AUGUST 31, 20XX**

	STATE FUND	LOCAL FUND	TRUST FUND	SB 503/ 319 FUND	OTHER FUND
ASSETS					
Cash on Hand	_____	_____	_____	_____	_____
Cash in Bank Accounts	_____	_____	_____	_____	_____
Certificates of Deposit	_____	_____	_____	_____	_____
Accounts Receivable	_____	_____	_____	_____	_____
Due From Other Funds	_____	_____	_____	_____	_____
Inventories	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
Subtotal Current Assets	_____	_____	_____	_____	_____
Office Furniture & Equipment	_____	_____	_____	_____	_____
Rental Equipment	_____	_____	_____	_____	_____
Land and Buildings	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
Subtotal Fixed Assets	_____	_____	_____	_____	_____
Total Assets	=====	=====	=====	=====	=====
LIABILITIES					
Accounts Payable	_____	_____	_____	_____	_____
Due to Other Funds	_____	_____	_____	_____	_____
Notes Payable	_____	_____	_____	_____	_____
Payroll Taxes	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
Total Liabilities	_____	_____	_____	_____	_____
FUND EQUITY					
Investment in Fixed Assets	_____	_____	_____	_____	_____
Unreserved Fund Balance	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
Total Fund Equity	_____	_____	_____	_____	_____
Total Liabilities and Fund Equity	=====	=====	=====	=====	=====

DISTRICT NAME _____ DISTRICT # _____

STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCES
FOR THE YEAR ENDED AUGUST 31, 20XX

	STATE FUND	LOCAL	TRUST	SB 503/	OTHER
REVENUE					
State Receipts					
Matching Funds					
Technical Assistance					
Director Mileage & PD					
Other State Receipts					
Supplemental Matching					
Supplemental TA					
Donations					
Federal Grants/Receipts					
Sale of Materials					
Equipment Rental					
Advertising					
Interest Earned					
Other Receipts					
Total Revenue					
EXPENDITURES					
Salaries					
State Technical Assistance					
State Sub H Tech. Assist.					
Clerical					
Federal Programs					
Other					
Payroll Taxes					
Federal Withholding					
OASDI & Medicare					
Employee Travel					
Director Travel					
Maintenance & Repair					
Utilities					
Liability Insurance					
Bonds/Other Insurance					
Consumable Supplies					
Printing					
Awards Program					
Educational Program					
Postage					
NACD Dues					
State Awards Quota					
State Assoc. Quota & other dues					
Materials Purchased for Resale					
Furniture/Equipment Purchases					
Audit/Accounting Fees					
Other					
Total Expenditures					
Gain or (Loss)					
Fund Balance Sept. 1, 20XX					
Fund Balance August 31, 20XX					

DISTRICT NAME _____ DISTRICT # _____

SCHEDULE OF BONDED DISTRICT OFFICIALS AND EMPLOYEES
AS OF AUGUST 31, 20XX

INSURER	INSURED	BONDED AMOUNT
(Name of bonding co., policy number, and effective dates of the policy)	(Blanket policy or list positions covered not names)	(Amount of coverage per policy)

DISTRICT NAME _____ DISTRICT # _____

FIXED ASSET/EQUIPMENT SCHEDULE
AUGUST 31, 20XX

COST

<u>Description</u>	<u>Date Acquired</u>	<u>State Fund</u>	<u>Local Fund</u>	<u>Trust Fund</u>
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TOTAL

District Public Financial Statements

Section 140.005, Local Government Code, requires:

“The governing body of a[soil and water conservation district]....shall prepare an annual financial statement....at the close of the fiscal year.”

The annual financial statements should include all funds held by the district and should include a beginning balance, receipts, disbursements and an ending balance for each fund. The receipts and disbursements should be reported in sufficient detail as to show the source of funds and the nature of expenditures.

A sample format of the Financial Statement is included on the following page.

Soil and water conservation districts are no longer required to publish their annual financial statement in a newspaper, but may do so if they wish. The annual financial statement is public information and must be provided to anyone requesting a copy.

SWCD Financial Report

Fiscal Year _____

	State Fund	Local Fund	Trust Fund
Balance Sept. 1, _____	6,426.37	1,550.00	3,225.00
Revenue			
Federal Office Rent			5,850.00
State Grants & Reimbursements	7,937.98		
Contributions		450.80	479.88
Other			
	_____	_____	_____
Total Revenue	\$ 7,937.98	\$ 450.80	\$ 6,329.88
Expenditures			
Staff Salaries & Benefits	5,844.68	250.00	288.00
General Administration	245.00		4,761.26
Promotion & Education	1,446.12	120.80	846.23
Repair & Maintenance	150.00		358.98
Other			
	_____	_____	_____
Total Expenditures	\$ 7,685.80	\$ 370.80	\$ 6,254.47
Balance August 31, _____	<div style="border: 1px solid black; padding: 2px;">\$ 6,678.55</div>	<div style="border: 1px solid black; padding: 2px;">\$ 1,630.00</div>	<div style="border: 1px solid black; padding: 2px;">\$ 3,330.41</div>

Prepared by SWCD Board of Directors in compliance with Section 140.005 Local Government Code

Audits

Districts not meeting the criteria established in Section 525.5 of Audit Requirements for Soil and Water Conservation Districts must have an audit performed by a Certified Public Accountant for each two year period ending August 31st of even numbered years.

Under the Texas Statutes, anyone holding himself out to the public as a public accountant, must be registered with the State Board of Public Accountancy; therefore, any audit filed for the district must be by an auditor registered with the State Board of Public Accountancy as either a Certified Public Accountant or Public Accountant. The auditor is not required to be a resident of the district. Reports filed for districts by Auditors that are not licensed by the State of Texas will not meet the requirements of the Agriculture Code.

Two copies of audit reports for the two years ending August 31, of the even numbered years, shall be furnished the State Soil and Water Conservation Board by each district no later than January 1, following the audit period. The State Board will provide the Governor and Legislative Budget Board each with a copy of all district audits according to rules adopted by the Board. Deadline for audits to be approved is March 1st.

Since an audit of a Soil and Water Conservation District requires knowledge of State laws regulating these districts, the auditor should become familiar with the material contained in this manual before beginning the audit.

In addition to generally accepted auditing standards, the audit of these districts necessitates the following of procedures required by the statutes creating and regulating these districts which are sub-divisions of the State. However, nothing in the following suggestions should be construed to permit a deviation from generally accepted auditing standards nor to require extensive detailed auditing where audit of a reasonable sample would be sufficient. **All audits must be GASB 34 compliant and shall follow guidelines established for the state of Texas by the Comptroller's Office of Public Accounts.**

Cash and Cash Receipts

The audit of cash balances should follow accepted auditing procedures and include a cash count, the reconciliation of bank accounts and certifications received directly from the depositories as to the balances on deposit.

Since each district is comparatively small and only one or two employees are charged with the accounting responsibilities, it is evident that there is little internal control in the handling of the cash or in any other activity of the district. Therefore, a complete detailed audit of all cash transactions may be necessary.

Deviations from the recommended method of handling Cash Receipts as shown in this Manual should be noted and commented upon. Evidence of the receipt of cash without the preparation of a Cash Receipt at the time of the transaction should be noted.

All cash receipts should be traced to the proper bank account and the source of income shown on the receipts and recorded in the books. Cash receipts for rental or sale of equipment should be traced to the equipment Ledger Sheets and to the equipment Rental Agreements. Cash income from other sources should be traced to supporting documents or other available information.

Machinery and equipment owned or controlled by the district is placed in the hand of custodians who are charged with the responsibility of renting, collecting the rent, repairing and accounting for income and disposition of this equipment. Each custodian should file the Custodian's Monthly report with the Board of District Directors, accompanied by the remittances approved by the Board of District Directors as a depository.

Cash income equal to the cost of seed, fertilizer, chemicals or other similar items, should be deposited to the fund from which the disbursement was made at the time of purchase. The auditor should determine whether or not these deposits are properly made. Collections in excess of cost may be deposited into Local Funds – even though the purchase was made from State Funds.

Cash Disbursements

All disbursements should be supported by proper invoices, salary agreements or expense accounts and should be made by check. Each disbursement must be specifically authorized by the Board of District Directors as evidenced by the minutes of the Board.

Any evidence of illegal expenditures should be pointed out in the report. (This would include a payment for auditing if made to an accountant who is not registered in Texas.)

Each check should be examined to determine whether or not it is properly signed and endorsed. Usual audit procedures should be followed in auditing all disbursements.

Accounts Receivable

The nature of the activities of these districts may result in making charges to individuals for rent on machinery and equipment.

The unpaid accounts should be set up on the books, and at the end of the fiscal year, rent due from the renter should be shown on the balance sheet as Accounts Receivable. All such accounts not collected at the date of the audit should be confirmed or fully reserved on the Balance Sheet.

Prepaid Expense

Ordinarily, prepaid expense items should be negligible and the amount as submitted on a statement signed by the custodian and secretary should be sufficient evidence of the existence of such items unless the inventory is proportionately large, in which case additional verification may be necessary.

Equipment

Each item of equipment should be accounted for during each audit. Inventories of rental equipment should be separated into two categories: (1) equipment purchased from State or Local funds and (2) equipment donated or purchased from Trust funds. Income received on equipment purchased from State or Local funds should be credited to the Local fund and income received from equipment purchased from Trust funds or equipment donated should be credited to the Trust fund. The equipment may be in the possession and under the control of the Board of District Directors, assigned to a custodian and in his/her possession and control, or rented to an individual farm owner or operator.

An Equipment Agreement form should show the location of each item of equipment, and the signed receipt should be sufficient evidence of the existence of such equipment. However, if equipment is shown as being in the possession of a custodian and has produced no rental income over a long period of time, additional verification should be made.

Each custodian should be requested to prepare and submit to the auditor a list of equipment in his/her possession or under his/her control at the end of the fiscal year. This report should show the number and description of the equipment in sufficient detail to enable the auditor to identify it with the signed Equipment Agreement on hand in the Secretary's office.

Current Liabilities

Custodians to whom certain equipment is assigned are charged with the responsibility of repairing, maintaining and, occasionally, operating the equipment. At least once each month the custodian's report should be submitted to the Board of Directors and each expenditure shown on the report should be supported by invoices.

The monthly report submitted by the custodian at the end of the fiscal year should include all items used as repairs and the unpaid items should be recorded as liabilities of the district. A statement signed by the custodian should indicate that there are no liabilities which have not been reported at the end of the fiscal year.

Fund Balance

This section should show the fund balance resulting from contributions made by the State, surplus from donations, and the excess (deficit) of revenues over expenditures. An analysis of the changes in fund balance is a required part of the Combined Statement of Revenues, Expenditures and Changes in Fund Balances.

.....

The audit should include any funds which are under the supervision or control of the district directors. If the auditor is not permitted, or requested, to audit separate funds, the report should so indicate.

All State Agencies having funds deposited in any institution other than the State Treasury must have protection from loss by requiring the bank in which the deposit is carried to deposit collateral securities in another bank or the State Treasury for deposits in excess of that covered by FDIC.

This Manual points out the requirement for bonding personnel. We suggest that a schedule of these bonds be prepared which will indicate the positions or employees bonded, the name of the bonding company, description or type of bond, and the amount of coverage for each employee.

Audits - Exhibits and Schedules

In order to provide some degree of uniformity in reporting, the following Exhibits and Schedules should be included in the report submitted. If other schedules are necessary or desirable, in the opinion of the Auditor, additional schedules may be included in the report. In order to conform to generally accepted accounting principles the financial statements must be prepared on the modified accrual basis of accounting recognizing all liabilities of the district and all outstanding receivables at the close of the audit period. Examples of typical formats for these schedules are included.

1. Opinion Letter

2. Combined Balance Sheet – All Fund Types and Account Groups

The Combined Balance Sheet – All Fund Types and Account Groups - should list all assets, liabilities, and fund equity of the district broken out by fund (State, Local and Trust). Care should be taken to list all time deposits with the fund from which the monies were derived.

3. Combined Statement of Revenues, Expenditures and Changes in Fund Balance – All Governmental and Similar Funds Types.

A separate statement of revenues and expenditures should be prepared for each fiscal year covered in the audit. Each statement should be broken down by fund type and provide sufficient detail to clearly identify sources of revenue and major expenditure items. Combining statements for fund types with more than one fund should also be prepared.

State Matching Fund grants and Technical Assistance grants should be identified separately. Revenues from district activities such as building rent, the sale of advertising, trees, fish, grass seed, banquet tickets and other items should be shown in sufficient detail as to identify monies raised by each activity.

Any fund raising projects with which costs are associated should have those costs clearly identified in the expenditure section of the statement. When a district receives Technical Assistance grant funds from the State Board, wages paid to district technical employees must be listed separate and apart from wages paid to other employees.

Expenditures, which must be paid from funds other than State or Local funds, should also be identified separately.

4. Schedule of Equipment Owned

Furniture and equipment need not be depreciated. All equipment and office furniture owned by the district must be included in this schedule. Details should include a description of the item, the date purchased, purchase price of assigned value, and the fund from which the item was purchased. If there is a separate program to rent equipment for the purpose of generating

income, all related assets, liabilities and results of operations should be reported in an "Enterprise Fund" (proprietary fund type). Only in this type fund (and in non-expendable trust funds) can "depreciation expense" and "accumulated depreciation" be reported.

A separate depreciation schedule should be provided for income-producing equipment. It is vitally important to identify the fund from which income-producing equipment is purchased.

5. Schedule of all bonded district officials and employees

Letter Section of the Report:

It is suggested that the letter section of each report be somewhat comprehensive since these reports are required by law to be submitted to parties who are not directly connected with any of the operations and who have many reports to review. Deviations from the procedures provided for in this Manual should be called to the attention of all concerned.

Auditor's Opinion Letter:

The auditor should render an opinion on the fairness of presentation of the financial statements. If the auditor is not in a position to express such an opinion, the reasons therefore should be given.

Suggested Supporting Documents for District Audits:

- a. Current Manual of Fiscal Operations
- b. Check Books
- c. Bank Statements
- d. Board Minutes
- e. Payroll Records
- f. Deposit Slips & Duplicate Cash Receipts
- g. Itemized Invoices Paid
- h. Cash Receipts & Cash Disbursements Journals
- i. Copies of Matching Fund Claims, Technical Assistance Fund, and Sub-Chapter H Fund Quarterly Reports
- j. Copies of Purchase Requisitions for Machinery or Equipment
- k. Equipment Ledger
- l. Copies of Equipment Agreements
- m. Custodian Receipts for Equipment
- n. Equipment Custodian Monthly Reports
- o. Previous Audit
- p. Bonding Policy

(Sample Opinion Letter)

Gentlemen:

We have audited the accompanying balance sheet of the _____ Soil and Water Conservation District as of August 31, 20 ____ and the related statements of Revenue, Expenditures, and Changes in Fund Balance for the year then ended. These financial statements are the responsibility of the district's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the _____ Soil and Water Conservation District at August 31, 20 ____, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

(signed)

Accountant's Registration # _____

Combined Statement of Revenue, Expenditures, and Changes in Fund Balances
Soil and Water Conservation District # _____
For the Fiscal year Ending August 31, 20____

	State Fund	Local Fund	Trust Fund	Total
Revenues:				
State Matching Funds	3,500.00			3,500.00
State Technical Assistance Funds	7,700.00			7,700.00
Subchapter H Technical Assistance Funds	750.00			750.00
Equipment Rental			1,250.00	1,250.00
Building Rent			2,400.00	2,400.00
Newsletter Advertising			750.00	750.00
Fish Sale			14,000.00	14,000.00
County Donations			1,500.00	1,500.00
Other Donations			1,500.00	1,500.00
Interest Income		300.00	700.00	1,000.00
Other		85.00		85.00
Total Revenue	\$ 11,950.00	\$ 385.00	\$ 22,100.00	\$ 34,435.00
Expenditures:				
Technical Assistance Salary	8,000.00			8,000.00
Subchapter H Technical Assistance Salary	800.00			800.00
Clerical Salary	900.00		900.00	1,800.00
Equipment Repair			600.00	600.00
Building Maintenance			600.00	600.00
Utilities			1,200.00	1,200.00
Liability Insurance			150.00	150.00
Worker's Compensation Insurance	200.00			200.00
Office Supplies	75.00			75.00
Employee Travel	475.00			475.00
Awards and Tours			1,500.00	1,500.00
Newsletter Printing			1,100.00	1,100.00
Postage		75.00	200.00	275.00
NACD Dues			375.00	375.00
State Dues Quotas	300.00	200.00		500.00
State Awards Quotas			30.00	30.00
Fish			13,000.00	13,000.00
Audit	300.00			300.00
Typewriter	600.00			600.00
Council of Government Dues	100.00			100.00
Unemployment Tax	75.00			75.00
Bonds		30.00		30.00
Director's Travel			900.00	900.00
Total Expenditures	\$ 11,825.00	\$ 305.00	\$ 20,555.00	\$ 32,685.00
Gain (loss)	\$ 125.00	\$ 80.00	\$ 1,545.00	\$ 1,750.00
Fund Balances				
September 1, 20____	\$ 3,331.00	\$ 4,963.00	\$ 7,320.00	\$ 15,614.00
Fund Balances				
August 31, 20____	\$ 3,456.00	\$ 5,043.00	\$ 8,865.00	\$ 17,364.00

Combined Balance Sheet - All Funds Types and Account Groups

_____ Soil and Water Conservation District # _____

August 31, 20____

Governmental Fund Types

	General		Special Revenue	Account Group	
	State	Local	Trust	General Fixed Assets	Totals- Memorandum Only
<u>ASSETS</u>					
<u>Current Assets</u>					
Cash in Banks	2,456.00	1,543.00	4,200.00		8,199.00
Certificates of Deposit			5,000.00		5,000.00
Savings Accounts		3,500.00	2,200.00		5,700.00
Petty Cash			25.00		25.00
Accounts Receivable	1,543.00		240.00		1,783.00
Total Current Assets	3,999.00	5,043.00	11,665.00	0.00	20,707.00
<u>Fixed Assets</u>					
Land & Building				18,500.00	18,500.00
Office, Furniture, & Equipment				1,100.00	1,100.00
Rental Equipment				6,000.00	6,000.00
Total Fixed Assets	0.00	0.00	0.00	25,600.00	25,600.00
TOTAL ASSETS	3,999.00	5,043.00	11,665.00	25,600.00	46,307.00
<u>LIABILITIES AND FUND EQUITY</u>					
<u>Liabilities</u>					
Accounts Payable	543.00		1,300.00		1,843.00
Notes Payable			1,500.00		1,500.00
Total Liabilities	543.00	0.00	2,800.00	0.00	3,343.00
<u>Fund Equity</u>					
Investment in Fixed Assets				25,600.00	25,600.00
Fund Balances					
Unreserved	3,456.00	5,043.00	6,865.00		15,364.00
Reserved			2,000.00		2,000.00
Total Fund Equity	3,456.00	5,043.00	8,865.00	25,600.00	42,964.00
Total Liabilities and Fund Equity	3,999.00	5,043.00	11,665.00	25,600.00	46,307.00

Equipment Schedule

Soil and Water Conservation District # XXX

August 31, 20XX

STATE FUND

<u>Description</u>	<u>Date Acquired</u>	<u>Cost</u>
Electric Typewriter	09/01/94	600.00
Total		<u>600.00</u>

LOCAL FUND

Secretarial Desk	04/15/76	200.00
Secretarial Chair	04/15/76	100.00
Slide Projector	02/10/80	200.00
Total		<u>500.00</u>

TRUST FUND

Land and Building	09/01/87	18,500.00
Grass Drill	08/10/80	2,000.00
Trenching Machine	11/01/86	4,000.00
Total		<u>24,500.00</u>

_____ Soil and Water Conservation District # XXX
Schedule of Bonded District Officials and Employees
August 31, 20XX

INSURER	INSURED	POLICY AMOUNT
Your Bonding Co.	Chairman	\$ 1,000.00
Bond #123456789	Secretary-Treasurer	\$ 1,000.00
Date _____thru_____	District Clerk	\$ 1,000.00
	District Technician	\$ 1,000.00